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Jimmy Berry

*Independent Audit and Advisory Services Provider*

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re:

SEARS HOLDINGS CORPORATION, *et al.*,<sup>1</sup>

Debtors.

)  
)  
) Chapter 11

)  
) Case No. 18-23538 (RDD)

)  
) (Jointly Administered)  
)

**NINTH MONTHLY FEE STATEMENT OF DELOITTE & TOUCHE LLP FOR  
COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF  
EXPENSES AS INDEPENDENT AUDITOR AND ADVISORY SERVICES PROVIDER TO  
THE DEBTORS FOR THE PERIOD  
FROM SEPTEMBER 1, 2019 THROUGH SEPTEMBER 30, 2019**

Name of Applicant:	Deloitte & Touche LLP
Authorized to Provide Services as:	Independent Audit and Advisory Services Provider to the Debtors
Date of Retention:	Effective <i>Nunc Pro Tunc</i> to October 15, 2018 by Order entered January 22, 2019
Period for which Compensation and Reimbursement is Sought:	September 1, 2019 through September 30, 2019

<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); SR – Rover de Puerto Rico, LLC (f/k/a Sears de Puerto Rico, Inc. (3626)); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Rover Brands Business Unit, LLC (f/k/a Sears Brands Business Unit Corporation (4658)); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors' corporate headquarters is 3333 Beverly Road, Hoffman Estates, Illinois 60179.

Amount of Compensation Sought as Actual, Reasonable, and Necessary: \$ 19,750.00

80% of Fees Sought: \$ 15,800.00

Amount of Expense Reimbursement Sought: \$ 0.00

Total Amount of Fees and Expense Reimbursement Sought as Actual, Reasonable and Necessary (100%): \$ 19,750.00

20% Holdback Amount: \$ 3,950.00

**PRIOR FEE APPLICATIONS FILED**

<b>Date Filed</b>	<b>Period Covered</b>	<b>Requested Fees</b>	<b>Requested Expenses</b>	<b>Approved Fees</b>	<b>Approved Expenses</b>
03/15/19 Dkt. 2855	10/15/18 – 11/30/18	\$1,411,044.00	\$20,031.02	\$1,128,835.20	\$20,031.02
04/03/19 Dkt. 3025	12/01/18 – 12/31/18	\$580,935.00	\$11,451.92	\$464,748.00	\$11,451.92
04/15/19 Dkt. 3221	01/01/19 – 01/31/19	\$173,211.50	\$9,300.27	\$138,569.20	\$9,300.27
04/15/19 Dkt. 3222	02/01/19 – 02/28/19	\$159,580.00	\$6,371.45	\$127,664.00	\$6,371.45
07/08/19 Dkt. 4447	03/01/19 – 03/31/19	\$80,195.50	\$0.00	\$64,156.40	\$0.00
07/17/19 Dkt. 4548	04/01/19 – 05/31/19	\$8,790.00	\$0.00	\$7,032.00	\$0.00
08/05/19 Dkt. 4736	06/01/19 – 06/30/19	\$2,380.00	\$0.00	\$1,904.00	\$0.00
09/19/19 Dkt. 5191	07/01/19 – 08/31/19	\$28,780.00	\$0.00	\$23,024.00	\$0.00

**CUMULATIVE TIME SUMMARY BY PROFESSIONAL**  
For the Period from September 1, 2019 through September 30, 2019

***Out of Scope Audit Services***

<b>Professional</b>	<b>Level</b>	<b>Rate</b>	<b>Hours</b>	<b>Fees</b>
Berrill, Liz	Partner/Principal	\$600.00	5.6	\$3,360.00
Garrett, Brad	Partner/Principal	\$600.00	2.5	\$1,500.00
Goldberg, Rob	Managing Director	\$600.00	0.8	\$480.00
Kohn, Barry	Partner/Principal	\$600.00	2.5	\$1,500.00
Lauret, Kyle	Managing Director	\$600.00	8.3	\$4,980.00
Anderson, Jenifer	Senior Manager	\$500.00	1.0	\$500.00
Berland, Taylor	Manager	\$400.00	13.2	\$5,280.00
McManus, Joseph	Senior Consultant	\$300.00	0.6	\$180.00
Lakic, Teodora	Staff/Consultant	\$200.00	0.6	\$120.00
Paradowski, Colton	Staff/Consultant	\$200.00	0.6	\$120.00
Nanda, Priyanka	Staff/Consultant	\$160.00	1.0	\$160.00
Jha, Abhinav	Staff/Consultant	\$80.00	9.5	\$760.00
<b>Professional Subtotal :</b>			<b>46.2</b>	<b>\$18,940.00</b>

***Preparation of Fee Applications***

<b>Professional</b>	<b>Level</b>	<b>Rate</b>	<b>Hours</b>	<b>Fees</b>
Abrom, Carisa	Senior Consultant	\$300.00	2.7	\$810.00
<b>Professional Subtotal :</b>			<b>2.7</b>	<b>\$810.00</b>

<b>TOTAL HOURS AND FEES REQUESTED</b>	<b>48.9</b>	<b>\$19,750.00</b>
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**CUMULATIVE FEES BY CATEGORY SUMMARY**  
For the Period from September 1, 2019 through September 30, 2019

<b>Categories</b>	<b>Hours</b>	<b>Fees</b>
Out of Scope Audit Services	46.2	\$18,940.00
Preparation of Fee Applications	2.7	\$810.00
<b>Fee's Category Subtotal :</b>	<b>48.9</b>	<b>\$19,750.00</b>

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
09/03/2019				
Berrill, Liz	Review listing of Sears Holdings draft workpaper access to successor auditors.	\$600.00	0.5	\$300.00
Goldberg, Rob	Review access letters to be signed by Sears Holdings and successor auditor.	\$600.00	0.8	\$480.00
Lauret, Kyle	Revise access letters related to Sears Holdings' request to provide working paper access to successor auditor.	\$600.00	1.4	\$840.00
Lauret, Kyle	Prepare memorandum documenting required Deloitte procedures and considerations related to Sears Holdings' request to provide working paper access to successor auditor.	\$600.00	1.2	\$720.00
09/04/2019				
Lauret, Kyle	Finalize editing and provide authorization and access letters to B. Kohn (Deloitte) for review.	\$600.00	0.6	\$360.00
09/05/2019				
Kohn, Barry	Review Sears Holdings successor auditor access letters.	\$600.00	0.5	\$300.00
Nanda, Priyanka	Make edits to access and authorization letters related to Sears Holdings' request to provide working paper access to successor auditors.	\$160.00	1.0	\$160.00
09/08/2019				
Lauret, Kyle	Update access letter related to Sears Holdings' request to provide working paper access to successor auditor.	\$600.00	0.4	\$240.00
Lauret, Kyle	Prepare client authorization letter related to Sears Holdings' request to provide working paper access to successor auditor.	\$600.00	0.4	\$240.00
Lauret, Kyle	Revise memorandum documenting required Deloitte procedures and considerations related to Sears Holdings' request to provide working paper access to successor auditor.	\$600.00	0.8	\$480.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
09/09/2019				
Lauret, Kyle	Conference call with S. Brokke (Sears Holdings) related to Sears Holdings' request to provide working paper access to successor auditor.	\$600.00	0.6	\$360.00
09/10/2019				
Lauret, Kyle	Draft communication of proposed procedures to L. Berrill, J. Berry (all Deloitte) related to Sears Holdings' request to provide working paper access to successor auditor.	\$600.00	0.9	\$540.00
09/12/2019				
Lauret, Kyle	Make edits to access letters related to Sears Holdings' request to provide working paper access to successor auditors.	\$600.00	1.2	\$720.00
09/13/2019				
Kohn, Barry	Review workpaper access letters for employee benefit plan audits in accordance with Deloitte policies.	\$600.00	0.5	\$300.00
09/16/2019				
Lauret, Kyle	Update access letters based on comments related to Sears Holdings' request to provide working paper access to successor auditor.	\$600.00	0.8	\$480.00
09/17/2019				
Berland, Taylor	Prepare status listing of workpaper access letters and workpaper listing for meeting with E. Berrill (Deloitte).	\$400.00	2.3	\$920.00
Berland, Taylor	Discuss the status of the letters and the protocol when successor auditor completes the workpaper review with L. Berrill (Deloitte).	\$400.00	0.6	\$240.00
Berrill, Liz	Discuss the status of the letters and the protocol when successor auditor completes the workpaper review with T. Berland (Deloitte).	\$600.00	0.6	\$360.00
Berrill, Liz	Review draft of workpaper access letters.	\$600.00	1.4	\$840.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
09/17/2019				
Jha, Abhinav	Setup access to audit workpapers accordance for Sears Holdings' successor auditors.	\$80.00	1.5	\$120.00
09/18/2019				
Berland, Taylor	Edit and finalize certain letters based on reviewer comments to allow successor auditors access to review Sears Holdings' workpapers.	\$400.00	2.1	\$840.00
Kohn, Barry	Review draft of Sears Holdings savings plan workpaper access letters.	\$600.00	0.5	\$300.00
09/19/2019				
Berland, Taylor	Edit and finalize the Sears Holdings savings plan workpaper authorization letter based on reviewer comments.	\$400.00	0.4	\$160.00
09/20/2019				
Berland, Taylor	Review staffing for the Sears Holdings savings plan workpaper review.	\$400.00	0.4	\$160.00
09/23/2019				
Berland, Taylor	Provide E. Berrill (Deloitte) updated draft listing of workpapers to be provided to successor auditor.	\$400.00	0.9	\$360.00
Berrill, Liz	Review edits based on original comments on draft listing of workpapers to be provided to successor auditor.	\$600.00	0.5	\$300.00
Garrett, Brad	Review Sears Holdings workpaper access letters.	\$600.00	1.0	\$600.00
Kohn, Barry	Review successor audit workpaper access listing in accordance with Deloitte guidance.	\$600.00	1.0	\$600.00
09/24/2019				
Berland, Taylor	Edit and finalize the workpaper listing for successor auditors workpaper access review based on comments from reviewer.	\$400.00	1.1	\$440.00
Berrill, Liz	Prepare draft successor auditor letter to estate attorneys for review.	\$600.00	0.3	\$180.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
09/24/2019				
Garrett, Brad	Review of the workpaper listing for successor auditor's workpaper access review of the Sears Holdings savings plans.	\$600.00	1.0	\$600.00
09/25/2019				
Anderson, Jenifer	Finalize audit workpapers for successor auditor review.	\$500.00	1.0	\$500.00
Berland, Taylor	Edit and finalize the workpaper access listing for Sears Holdings based on comments from reviewer.	\$400.00	0.8	\$320.00
09/27/2019				
Berland, Taylor	Setup and provide access to audit files for successor auditor to review in accordance with auditing standards.	\$400.00	1.2	\$480.00
Berrill, Liz	Review summary of questions on Sears Holdings workpaper access listings.	\$600.00	0.2	\$120.00
Berrill, Liz	Review successor auditor workpaper authorization letter.	\$600.00	0.3	\$180.00
Garrett, Brad	Review the workpaper listing for successor auditor's workpaper access review.	\$600.00	0.5	\$300.00
09/30/2019				
Berland, Taylor	Discuss protocols for successor auditor review of Sears Holdings workpapers with E. Berrill, C. Paradowski, and T. Lakic (all Deloitte).	\$400.00	0.3	\$120.00
Berland, Taylor	Setup and provide access to Sears Holdings savings plan audit files for successor auditor to review in accordance with auditing standards.	\$400.00	3.1	\$1,240.00
Berrill, Liz	Hold discussion with Weil and successor auditors regarding workpaper review authorization letters and timing of workpaper reviews.	\$600.00	1.0	\$600.00
Berrill, Liz	Discuss protocols for successor auditor review of Sears Holdings workpapers with T. Berland, C. Paradowski, and T. Lakic (all Deloitte).	\$600.00	0.3	\$180.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
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*Out of Scope Audit Services*

09/30/2019

Berrill, Liz	Prepare final workpaper review authorization letters in accordance with Deloitte policies.	\$600.00	0.5	\$300.00
Jha, Abhinav	Setup access to audit workpapers accordance for Sears Holdings' successor auditors.	\$80.00	8.0	\$640.00
Lakic, Teodora	Discuss protocols for successor auditor review of Sears Holdings workpapers with E. Berrill, C. Paradowski, and T. Berland (all Deloitte).	\$200.00	0.6	\$120.00
McManus, Joseph	Setup access to audit workpapers accordance for Sears Holdings' successor auditors.	\$300.00	0.6	\$180.00
Paradowski, Colton	Discuss protocols for successor auditor review of Sears Holdings workpapers with E. Berrill, T. Lakic, and T. Berland (all Deloitte).	\$200.00	0.6	\$120.00

Subtotal for Out of Scope Audit Services:

46.2 \$18,940.00

*Preparation of Fee Applications*

09/11/2019

Abrom, Carisa	Prepare July - August monthly fee statement.	\$300.00	1.6	\$480.00
Abrom, Carisa	Revise July - August monthly fee statement.	\$300.00	0.6	\$180.00
Abrom, Carisa	Finalize July - August monthly fee statement.	\$300.00	0.5	\$150.00

Subtotal for Preparation of Fee Applications:

2.7 \$810.00

<b>Total</b>			<b>48.9</b>	<b>\$19,750.00</b>
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## Recapitulation

Name	Rate	Hours	Fees
Berrill, Liz	\$600.00	5.6	\$3,360.00
Garrett, Brad	\$600.00	2.5	\$1,500.00

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Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Recapitulation

Name	Rate	Hours	Fees
Goldberg, Rob	\$600.00	0.8	\$480.00
Kohn, Barry	\$600.00	2.5	\$1,500.00
Lauret, Kyle	\$600.00	8.3	\$4,980.00
Anderson, Jenifer	\$500.00	1.0	\$500.00
Berland, Taylor	\$400.00	13.2	\$5,280.00
Abrom, Carisa	\$300.00	2.7	\$810.00
McManus, Joseph	\$300.00	0.6	\$180.00
Lakic, Teodora	\$200.00	0.6	\$120.00
Paradowski, Colton	\$200.00	0.6	\$120.00
Nanda, Priyanka	\$160.00	1.0	\$160.00
Jha, Abhinav	\$80.00	9.5	\$760.00